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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

भाग III—खण्ड 3 (PART III—SECTION 3)

लघु प्रशासनों से सम्बन्धित अधिसूचनाएं Notifications relating to Minor Administrations

UNION TERRITORY OF DADRA AND NAGAR HAVELI

No. ADM/DEV/VP/23/76.—In exercise of the powers conferred by clause (1) of sub section (2) of Section 66, of the Dadra and Nagar Haveli Village Panchayats Regulation 1965, the Administrator, Dadra and Nagar Haveli is pleased to make the following Rules further to amend the Dadra and Nagar Haveli Village Panchayats imposition of taxes, fees and other dues Rules 1965, namely;

1. Short title :—These Rules may be called the Dadra and Nagar Haveli Village Panchayats (Imposition of taxes, fees and other dues) (Amendment) Rules 1977.

2. These Rules shall come into force from the date of their publication in the official gazette.

3. Part VII of the existing Rules hereinafter referred to as the original Rules, the following Rules shall be substituted in place of existing Rules namely;

4. In Rule 44, the following shall be substituted; Tax on Profession, Trades, Callings and Employments. Rate of taxes and profession liable to pay :—

(1) A tax on professions, trades, calling and employments referred to in clause (f) of sub-section (1) of section 40 shall, after following the procedure prescribed in Rules 3 and 4 levy it, every year in

every village at the rates specified in sub rule (2) on :—

(i) Every company which transacts business in the village for not less than sixty days in that year; and

(ii) Every person who in that year :—

(a) exercises profession or art or calling or transact business or holds any appointment public or private, within such village, for not less than 30 days in the aggregate, or without such village who reside in it for not less than 30 days in the aggregate or

(b) resides in such village for not less than 30 days in the aggregate and is in receipt of any means from any person or from investments.

Explanation :—For the purpose of these rules 'person' means any person who is engaged in any profession, trade, calling or employment within the jurisdiction of a Gram Panchayat and includes a Hindu undivided family, firm, company, corporation or other corporate body, any society, club or association, so engaged but does not include any person, who earns wages on a casual basis.

(2) The rate of tax to be levied under sub-rule (1) shall be as follows :—

Every company, firm or person specified in sub-rule (1) whose professional standing or yearly pay, salary, pension,

or estimated income from all sources other than agriculture as the case may be, amount to :—

Sr. No.	Class of persons	Rate of tax per year.
1	2	3
1.	(a) Legal practitioners including solicitors and notaries public.	
	(b) Medical practitioners including medical consultants.	
	(c) Technical and professional consultants, including Architects, Engineers, RCC Consultants, Tax Consultants, Chartered Accountants, Actuaries and Management Consultants.	
	(d) Chief Agents, Principal Agents, Special Agents, Insurance Agents and surveyors or Loss Assessors registered or licensed under the Insurance Act, 1938 (4 of 1938). Where the standing in the profession or calling of any of the persons mentioned above :—	
	(i) five years or less	Nil
	(ii) more than five years but not more than ten years	Rs. 150/-
	(iii) more than ten years but not more than fifteen years.	Rs. 200/-
	(iv) more than fifteen years.	Rs. 250/-
2.	(i) Members of Associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952)	Rs. 250/-
	(ii) Members of stock exchanges recognised under the Securities Contracts (Regulation) Act, 1956, (42 of 1956)	Rs. 250/-
	(iii) Owner of oil pumps and service stations.	Rs. 250/-
	(iv) Licensed Foreign liquor vendors and employers of residential hotels and theatres as defined in the Bombay Shops and Establishments Act, 1948 (Bom. LXXIX of 1948).	Rs. 250/-
	(v) Individuals or institutions conducting chit funds.	Rs. 250/-
	(vi) Banking Companies as defined in the Banking Regulation Act, 1949 (10 of 1949)	Rs. 250/-
	(vii) Cooperative Societies registered or deemed to be registered under the Gujarat Cooperative Societies Act, 1961 (Guj. X of 1962)	Rs. 250/-
	(viii) Firms registered under the Indian Partnership Act, 1932 (9 of 1932) and engaged in any professions, trades or callings.	Rs. 250/-
	(ix) Estate agents or brokers or building contractors.	Rs. 250/-
3.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948). Where on an average workers employed during a year are :—	
	(i) not more than twenty five	Rs. 150/-
	(ii) more than twenty five	Rs. 250/-
4.	Employers of shops and Establishment whose annual income is	
	(i) more than Rs. 5000/- but less than Rs. 10,000/-	Rs. 100/-
	(ii) more than Rs. 10,000/- but less than Rs. 15,000/-	Rs. 200/-

1	2	3
(iii) more than Rs. 15,000/-		Rs. 250/-
However in case a person does not want to reveal his annual income to the Panchayat then he will have to pay Rs. 250/- per year.		
5. Holders of permits for transport vehicle granted under the Motor Vehicles Act, 1939 (4 of 1939) which are used for adapted to be used for hire or reward.		Rs. 50/- yearly per vehicle. Provided that the total amount payable by the same holder shall not exceed Rs. 250/- per annum.
<i>Explanation:—</i> Persons residing together as members of one family and holding separate Permits shall be deemed to be one person for the purposes of this entry.		
6. Money-lenders licensed under the Bombay Money-Lenders Act, 1946 (Bom. XXXI of 1947)		Rs. 150/-

Where a person is covered by more than one entry in this schedule the highest rate of tax specified under any of this entries shall be applicable in his case.

(3) A person shall be chargeable in the class appropriate to his aggregate income from all sources other than agriculture specified in sub-rule (1) as being liable to the tax.

(4) Every company or firm or person liable to pay the tax shall pay the tax to the Panchayat within whose jurisdiction, the company, firm or the person carries on business or earns his pay or salary or pension.

5. In Rule 45, the following shall be substituted, namely;

(1) If a person (which includes a company) has paid for any year the sum due on account of a tax on profession, trade, calling or employment under any act, to any local authority other than a Panchayat, he shall be exempted from payment for the same year to any Panchayat such tax or any tax in the nature of such tax, by reason merely of change of place of business, exercise of profession or calling, appointment or residence.

(2) A Panchayat may exempt any one or more of the classes mentioned in sub-rule (2) of Rule 44 from the liability to pay tax on profession, trade, calling or employment but no class shall be exempted from liability when any lower class is liable to tax.

6. In rule 46, following shall be substituted namely;

(1) If, in the opinion of the Panchayat tax on profession, trade, art or calling or employment is or will be due from a company or a person for any year, the Panchayat shall serve a notice on such company or person either in that year or in the succeeding year requiring the company or person to furnish within such period not being less than 30 days, as may be specified in the notice, a return in the form given in the schedule annexed to this part showing the income on the basis of which according to such company or person, it or he is liable to be assessed to the tax on profession, trade, calling or employment in the year in question. Thereupon it shall be open to such company or person to submit the return showing the income derived by it or him during the year in which such tax is claimed or for the corresponding year of the previous year and produce any evidence on which the company or person may rely in support of the return made.

Provided that if the company, firm or person liable to pay the tax is already assessed for income tax in the said

year, the assessed income shall be conclusive for the levy of the tax.

- (2) If a return is made, as required under sub-rule (1) and the Panchayat is satisfied that it is correct and complete, he shall levy the tax on the profession, trade, calling or employment from such company or person on the basis of such return.
- (3) If no return is made, as required under sub-rule (1) and the Panchayat is satisfied that any return so made is incorrect or incomplete, the Panchayat shall assign to the company or person the class in the scale appropriate to the yearly income of such company or person, as estimated by it.
- (4) The Panchayat or the person authorised by the Panchayat shall not be entitled to call for the accounts of any company or person.

7. In Rule 47, the following shall be substituted namely; Return to be treated as confidential;

All statements made, the return furnished or accounts or documents produced in connection with the assessment of profession tax by any company or person shall be treated as confidential and copies thereof shall not be granted to the public.

8. In Rule 48, the following shall be substituted, namely; Power to call for certain information;

The Panchayat may, by notice require the owner, or occupier of any building or land, every secretary or manager of a hotel, boarding and lodging house, club or residential chambers and specify the profession, art or calling of every

such person and the rent, if any, paid by him and the period of such occupation.

SCHEDULE

[Sec Rule 46(1)]

Return of income for assessment to profession tax during the year ending :—

- (1) Name of the company or person :—
- (2) Description of business.
- (3) Income derived by the assessee during the year or the corresponding year of the previous year from the exercise of business.
 - (a) Within the village for not less than 60 days in the aggregate during the year.
- (4) Income derived by the assessee :—
 - (a) from the business transacted outside the village, and
 - (b) from any pension or investment during the year if the assessee has resided within the village for not less than 60 days in the aggregate during the year.
- (5) The aggregate income on the basis of which according to the company or person it or he is liable to be assessed.

By order of the Administrator.

JANAK JUNEJA

Secretary to the Administrator,
Dadra and Nagar Haveli, Silvassa.

Silvassa
date : 12-7-1977

